



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 53, and 602

[TD 9708]

RIN 1545-BK57; RIN 1545-BL30; RIN 1545-BL58

Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable Hospitals; Requirements of a Section 4959 Excise Tax Return and Time for Filing the Return; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9708) that were published in the **Federal Register** on December 31, 2014 (79 FR 78954). The final regulations provide guidance regarding the requirements for charitable hospital organizations added by the Patient Protection and Affordable Care Act of 2010.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and applicable beginning December 31, 2014.

FOR FURTHER INFORMATION CONTACT: Amy F. Giuliano, Amber L. MacKenzie, or Stephanie N. Robbins at (202) 317-5800 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9708) that are the subject of this correction is under section 501(r)(3) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9708) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9708), that are the subject of FR Doc. 2014-30525, are corrected as follows:

1. On page 78961, first column, the eleventh line of the first full paragraph, the language “only very serious failures, taking into” is corrected to read “only a very serious failure, taking into”.
2. On page 78975, third column, the last line of the column, the language “members of the hospital’s community” is corrected to read “members of the hospital facility’s community”.
3. On page 78979, third column, the eighth line from the bottom the first full paragraph, the language “co-payments, co-insurance, or” is corrected to read “co-payments, co-insurance, and”.
4. On page 78980, the third column, the seventh line from the top of the page, the language “form of co-payments, co-insurance, or” is corrected to read “co-payments, co-insurance, and”.
5. On page 78981, the second column, the twenty-third line from the top of the page, the language “payments, co-insurance, or deductibles),” is corrected to read “payments, co-insurance, and deductibles),”.

6. On page 78982, the first column, the thirteenth line from the top of the page, the language “obtain such percentages, a hospital” is corrected to read “obtain such percentage(s), a hospital”.

7. On page 78983, the first column, the thirteenth line from the top of the page, the language “required under section 501(r)(6)).” is corrected to read “required by the regulations under section 501(r)(6)).”.

8. On page 78983, the first column, the twelfth line from the bottom of the first full paragraph, the language “facility must refund any amounts the” is corrected to read “facility must refund any amount the”.

9. On page 78997, the first column, the heading “**Adoption of Amendment to the Regulation**” is corrected to read “**Adoption of Amendments to the Regulation**”.

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